IN THE HIGH COURT OF JUDICATURE, ANDHRA PRADESH
AT HYDERABAD

(Special Original Jurisdiction)

TUESDAY, THE TWENTY NINETH DAY OF MARCH
TWO THOUSAND AND FIVE

PRESENT

**THE HON'BLE MR JUSTICE G. BIKSHAPATHY**

**and**
**THE HON'BLE MR JUSTICE P.S.NARAYANA**

**WRIT PETITION NO : 6649 of 2005**

Between:

M/s Lohiya Industries, Shamshergunj, Hyderabad,Rep. By its partner, Mr.Mahaveer Lohiya.

**..... PETITIONER**

A N D

1. The Sales Tax Appellate Tribunal, A.P. Hyderabad.

Rep.by its Secretary.

2. The Dy.Commissioner of Commercial Taxes,

Charminar Division, Hyderabad.

3. The Commercial Tax Officer, Special

Commodity Circle, Nampally, Hyderabad.

**....RESPONDENTS**

Petition under Article 226 of the constitution of India praying that in the circumstances stated in the Affidavit filed herein the High Court will be pleased to Issue an appropriate Writ, Order or a direction, more particularly one in the nature of a Writ of Mandamus, declaring the action of the 1st Respondent in passing the conditional order in TMP No. 152/2004 in TA No. 474/2004 and TMP No.218/2004 in TA No. 617/2004, Dated 24-2-2005 ( on the file of the Sales Tax AppellateTribunal, A.P., Hyderabad) pending appeals before the Appellate Tribunal, the 1st respondent herein, as arbitrary, illegal and unconstitutional and consequently direct the 3rdrespondent not to take any coercive steps for collection of the disputed

tax of Rs.10,40,000/- for the assessment year 2000-01 (CST) from the petitioner.

**Counsel for the Petitioner:MR.A.K.JAISWAL**

**Counsel for the Respondents: GP FOR COMMERCIAL TAX**

**The Court made the following :**

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**ORDER:** (Per the Hon'ble Sri Justice G.Bikshapathy)

Admit.

Pending appeal, this Writ Petition has been filed challenging the order dated 24-2-2005 in TMP No. 152 of 2004 in TA No. 474 of 2004 and TMP No. 218 of 2004 in TA No. 617 of 2004 on the file of the Sales Tax Appellate Tribunal, A.P. Hyderabad.

2. After hearing the learned counsel for the petitioner and the learned Government Pleader appearing for the respondents, this writ petition is disposed of directing the appellate authority to dispose of the appeal within a period of two months from the date of receipt of a copy of this order. Pending disposal of the appeal, there shall be interim stay of collection of the disputed tax on condition of petitioner depositing a sum of Rs. 3,15,000/- to the 3rd respondent within a period of three weeks, failing which the interim stay stands vacated. No order as to costs.

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G.Bikshapathy, J.

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P.S.Narayana, J.

29th March, 2005.

KM

ASSISTANT REGISTRAR

//TRUE COPY//

SECTION OFFICER

To

1. The Sales Tax Appellate Tribunal, A.P. Hyderabad.

Rep.by its Secretary.

2. The Dy.Commissioner of Commercial Taxes,

Charminar Division, Hyderabad.

3. The Commercial Tax Officer, Special

Commodity Circle, Nampally, Hyderabad.

4. 2 CCs to G.P. for Commercial Tax, High Court Buildings,

Hyderabad (OUT)

5. 2 CDs

**THE HON'BLE MR JUSTICE G. BIKSHAPATHY**

**and**

**THE HON'BLE MR JUSTICE P.S.NARAYANA**

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**WRIT PETITION NO : 6649 of 2005**

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**29th March, 2005**